

S.B.Civil Writ Petition No.5441/2004

M/s. Ganganagar Timber Mart

vs

State of Rajasthan & Ors.

DATE OF ORDER : - 14.12.2004

HON'BLE MR. PRAKASH TATIA,J.

Mr. Dinesh Mehta,for the petitioner.

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Heard learned counsel for the petitioner.

The petitioner filed the writ petition against the show cause notice dated 4.11.2004 (Annex.4). According to learned counsel for the petitioner, the notice has been issued without any jurisdiction and, therefore, the petitioner can maintain the writ petition to challenge the show cause notice.

Looking to the facts of the case, I do not find any reason to entertain the writ petition when petitioner can certainly raise his objection before the same authority pointing out that the authority has no jurisdiction to issue the notice and take any proceedings, which is sought to be taken in pursuance of the notice dated 4.11.2004 (Annex.4). In case, the petitioner is feeling aggrieved against the notice itself then he can certainly submit an objection petition before the

same authority, who issued the notice raising his all objections and upon filing such objection petitioner, the concerned authority, namely, Commercial Taxes Officer, Anti Evasion, Sri Ganganagar shall pass appropriate order on objection raised by the petitioner about his jurisdiction and to hear the matter.

In view of the above, the writ petition of the petitioner is dismissed with liberty to raise objection before the same authority who issued the notice.

(Prakash Tatia), J.

c.p.goyal/-